

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:

Case No. 05-44481RDD

DELPHI CORPORATION, ET AL.,

Chapter 11 (Jointly Administered)

Debtor(s).

Hon. Robert D. Drain

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PROOF OF SERVICE

The undersigned certifies that on October 4, 2007, a copy of Response Of The State Of Michigan, Department Of Treasury To Debtor's Twenty-First Omnibus Objection Pursuant To 11 U.S.C. §502(B) And Fed. R. Bankr.P. 3007 To Certain (E) Untimely Claims was served upon the following parties either electronically or by depositing said copies in the U.S. Mail, postage prepaid:

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Dated: October 4, 2007